IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 25TH SEPTEMBER 2007 / 3RD ASWINA 1929

ST.Rev..No. 276 of 2007

(TA.1030/2003 OF KERALA SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH-I, ERNAKULAM (ORDER DATED 17-2-2004)

.....

PETITIONER/RESPONDENT/RESPONDENT/REVENUE:

STATE OF KERALA
REPRESENTED BY JOINT COMMISSIONER
(LAW) IN-CHARGE,
COMMERCIAL TAXES, ERNAKULAM..

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMAD RAFIQ.

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

MRS.RENJITHA SATHYAN,
WORKS CONTRACTOR,
PALARIVATTOM.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 25/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

C.M.Appln.929 of 2007 in
S.T.Rev.No.276 of 2007

Dated this the 25th day of September, 2007.

O R D E R

H.L.Dattu, C.J.

There is a delay of 321 days in filing the revision petition against the order passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench-I Ernakulam in T.A.No.1030 of 2003 dated 17th February, 2004.

(2). To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition.

(3). Heard Sri.Muhammed Rafiq, learned Senior Government Pleader appearing for the revision petitioner.

(4). Having gone through the mechanical type of the affidavit so filed, we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

(5). Consequently, the revision petition also stands rejected.

Ordered accordingly.

(H.L.DATTU)
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

MS